



3. On or about the dates listed below, in the City of Saint Louis, within the Eastern District of Missouri, defendant,

**JENNIFER WALTER,**

made and presented and caused to be made and presented to the Internal Revenue Service, an agency of the United States Department of the Treasury, one and more claims against the United States for payment of a refund of taxes, which she then and there knew to be false, fictitious and fraudulent. WALTER made the claims by preparing and causing to be prepared and presenting and causing to be presented to said agency, U.S. Individual Income Tax Returns, Forms 1040, for one and more individuals, including but not limited to those identified below, knowing that the claim was false, fictitious and fraudulent in that the named individual was not entitled to the refund which was being requested.

Count	Taxpayer	Calendar Tax Year	Refund Amount	Date Return received by IRS
2	L.M.	2010	\$9,154	1/25/2011
3	S.W.	2011	\$8,960	1/19/2012

4. For the tax years 2010 and 2011, WALTER provided false and fraudulent W-2s which aided in the filing of approximately 13 false and fraudulent tax returns claiming approximately \$84,727 in false and fraudulent refunds.

All in violation of Title 18, United States Code, Sections 287 and 2.

**COUNTS 4-5**

5. Beginning in 2013, defendant WALTER was the main tax return preparer at a tax return preparer business entitled Liberty For All Tax Service, located in Saint Louis, Missouri. While employed at Liberty For All Tax Service, WALTER prepared false and fraudulent Form 1040 Returns for clients by intentionally including fraudulent items and tax credits, such as false W-2 wage information, which allowed her to falsely claim the earned income tax credit and child tax credits for her clients.

6. On or about the dates listed below, in the City of Saint Louis, within the Eastern District of Missouri, defendant,

**JENNIFER WALTER,**

made and presented and caused to be made and presented to the Internal Revenue Service, an agency of the United States Department of the Treasury, one or more claims against the United States for payment of a refund of taxes, which she then and there knew to be false, fictitious and fraudulent. WALTER made the claims by preparing and causing to be prepared and presenting and causing to be presented to said agency, U.S. Individual Income Tax Returns, Forms 1040, for one and more individuals, including but not limited to those identified below, knowing that the claim was false, fictitious and fraudulent in that the named individual was not entitled to the refund which was being requested.

Count	Taxpayer	Calendar Tax Year	Tax Loss	Date Return received by IRS
4	K.M.	2012	\$9,000	1/27/2013
5	J.H.	2012	\$5,293	1/27/2013

7. For the tax year 2012, WALTER filed or assisted in filling approximately 18 false and fraudulent tax returns claiming approximately \$129,447 in false and fraudulent refunds.

All in violation of Title 18, United States Code, Sections 287 and 2.

**COUNT 6**

8. On or about February 4, 2013, in the Eastern District of Missouri, defendant,

**JENNIFER WALTER,**

did knowingly and intentionally embezzle, steal, purloin, and convert to her own use money of the United States, to wit: an income tax refund in the amount of \$6,134 generated by the filing of a false 2012 Form 1040 in the name, birthdate, and social security number of S.M.

In violation of Title 18, United States Code Sections 641 and 2.

**COUNT 7**

9. On or about February 13, 2013 in the Eastern District of Missouri, the defendant

**JENNIFER WALTER,**

knowingly transferred, possessed and used, without lawful authority, the social security number and birth date of S.M. with the intent to commit, and to aid and abet, and in connection with unlawful activity that constitutes a violation of Federal law, specifically submitting a false tax claim (18 U.S.C. §641).

In violation of Title 18, United States Code, Section 1028A(a)(1).

RICHARD G. CALLAHAN  
United States Attorney

A TRUE BILL.

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Dianna R. Collins #59641MO  
Assistant United States Attorney

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FOREPERSON